

In the introductory language of subsection (d)(2) of this section, the phrase "reduced by the minimum distribution allowance" is substituted for the former phrase "giving effect", to clarify that § 402(e)(1)(D) of the Internal Revenue Code of 1954 provided for a reduction of the distribution.

In subsection (d)(2)(i) of this section, the specific reference to "§ 402(e)(4)(E) of the Internal Revenue Code" is added for clarity.

In subsection (e) of this section, the reference to "§ 613A" of the Internal Revenue Code is added for clarity.

Former Art. 81, § 280(b)(3), which related to the addback of dividends excluded under § 116 of the Internal Revenue Code, is deleted as obsolete in light of the repeal of § 116 by the Tax Reform Act of 1986.

Former Art. 81, §§ 280(b)(7) and 289(d), which related to the 2 wage-earner married couple deduction claimed on the federal return, are deleted as obsolete in light of repeal of the deduction by the Tax Reform Act of 1986.

Defined terms: "Individual" § 10-101
"Internal Revenue Code" § 1-101 "State" § 1-101
"Wages" § 10-101

10-206. SAME -- STATE ADJUSTMENTS.

(A) IN GENERAL.

IN ADDITION TO THE MODIFICATION UNDER § 10-205 OF THIS SUBTITLE, THE AMOUNTS UNDER THIS SECTION ARE ADDED TO THE FEDERAL ADJUSTED GROSS INCOME OF AN INDIVIDUAL TO DETERMINE MARYLAND ADJUSTED GROSS INCOME.

(B) ENTERPRISE ZONE WAGE CREDIT.

THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT OF A CREDIT CLAIMED UNDER § 10-702 OF THIS TITLE FOR WAGES PAID TO AN EMPLOYEE IN AN ENTERPRISE ZONE.

(C) REFORESTATION AND TIMBER STAND MODIFICATION.

IN THE YEAR AFTER DECERTIFICATION OF LAND USED FOR COMMERCIAL FOREST LAND UNDER § 5-219 OF THE NATURAL RESOURCES ARTICLE, THE ADDITION UNDER SUBSECTION (A) OF THIS SECTION INCLUDES THE AMOUNT ALLOWED IN A PRIOR TAXABLE YEAR AS A SUBTRACTION UNDER § 10-207(R) OF THIS SUBTITLE FOR REFORESTATION OR TIMBER STAND IMPROVEMENT.